

FORM 600

GEORGIA CORPORATION
TAX RETURN
DEPARTMENT OF REVENUE
INCOME TAX DIVISION (Rev. 5/01)



0101404911

2001 INCOME TAX RETURN

Beginning _____

Ending _____

2002 NET WORTH TAX RETURN

Beginning _____

Ending _____

() ORIGINAL RETURN
() AMENDED RETURN

() INITIAL NET WORTH
() FINAL RETURN (Attach explanation)

() NEW CORPORATION
() ADDRESS CHANGE

() NAME CHANGE

☐ Department
Use Only
Misc.

A. Federal Employer Id. #	Name (Corporate title) Please give former name if applicable.	E. Date of Incorporation / /
B. GA. Withholding Tax Acct. #	Business Address (Number and Street)	F. Incorporated under laws of what state
C. GA. Sales Tax Reg. #	City or Town County State Zip Code No.	G. Date admitted into Georgia / /
D. Standard Industrial Classification Code	Location of books for Audit Telephone Number	H. Kind of Business

I. Indicate latest taxable year adjusted by IRS ➤ _____ And when reported to Georgia ➤ _____

COMPUTATION OF GEORGIA TAXABLE INCOME AND TAX

(ROUND TO NEAREST DOLLAR)

SCHEDULE 1

1. Federal taxable income (Copy of Federal return and supporting schedules must be attached)	➤	1.	
2. Additions to Federal income (from Schedule 4)		2.	
3. Total (add Lines 1 and 2)		3.	
4. Subtractions from Federal income (from Schedule 5)		4.	
5. Balance (Line 3 less Line 4)		5.	
6. Georgia net operating loss deduction (Attach Schedule)	➤	6.	
7. Georgia taxable income (Line 5 Less Line 6, Schedule 7, whichever applicable)	➤	7.	
8. Income Tax - (6% x Line 7)		8.	

COMPUTATION OF NET WORTH TAX

(ROUND TO NEAREST DOLLAR)

SCHEDULE 2

1. Total Capital stock issued		1.	
2. Paid in or capital surplus		2.	
3. Total retained earnings		3.	
4. Net worth (Total of Lines 1,2, and 3)	➤	4.	
5. Ratio (GA. and Dom. For. Corp.-100%) (Foreign Corp. - Line 4, Sch.8) ➤ 5.			
6. Net worth taxable by Georgia (Line 4 x Line 5)		6.	
7. Net worth tax (From table in instructions)		7.	

COMPUTATION OF TAX DUE OR OVERPAYMENT

(ROUND TO NEAREST DOLLAR)

SCHEDULE 3

	a. Income Tax	b. Net Worth Tax	c. Total
1. Total Tax (Line 8, Schedule 1, and Line 7, Schedule 2)			1.
2. Less: Credits and payments of estimated tax			2.
3. Less Credits Claimed: <input type="checkbox"/> Job <input type="checkbox"/> Investment <input type="checkbox"/> Retraining <input type="checkbox"/> Child Care <input type="checkbox"/> Research <input type="checkbox"/> Small Co. Growth <input type="checkbox"/> Port Activity <input type="checkbox"/> Basic Skills <input type="checkbox"/> Other			3.
4. Balance of tax due (Line 1, less Line 2 and Line 3)			4.
5. Amount of overpayment (Line 2 and Line 3 less Line 1)			5.
6. Interest due (See Instructions)			6.
7. Penalties due (See Instructions)			7.
8. Balance of Tax, Interest and Penalties due with return			8.
9. Amount of Line 5 to be credited to 2002 estimated tax ➤		Refunded ➤	

ADDITIONS TO FEDERAL INCOME

(ROUND TO NEAREST DOLLAR)

SCHEDULE 4

1. State and municipal bond interest (other than Georgia or political subdivision thereof)	1.	
2. Net income or net profits taxes imposed by taxing jurisdictions other than Georgia	2.	
3. Expense attributable to tax exempt income	3.	
4. Net Operating loss deducted on Federal return	4.	
5. Other Additions	5.	
TOTAL - ENTER ALSO ON LINE 2, SCHEDULE 1		

SUBTRACTIONS FROM FEDERAL TAXABLE INCOME

(ROUND TO NEAREST DOLLAR)

SCHEDULE 5

1. Interest on obligations of United States	1.	
2. Other Subtractions	2.	
TOTAL - ENTER ALSO ON LINE 4, SCHEDULE 1		

APPORTIONMENT OF INCOME (Part 1)
SCHEDULE 6

	WITHIN GEORGIA		TOTAL EVERYWHERE	
	a. BEGINNING OF YEAR	b. END OF YEAR	a. BEGINNING OF YEAR	b. END OF YEAR
1. Inventories				
2. Buildings (cost)				
3. Machinery & Equipment				
4. Land				
5. Other Tangible Assets				
6. Total (Lines 1 through 5)				
7. Average (Add columns a & b and divide by 2)				
8. Rented Property (Annual Rate x 8)				
9. Total Property				

APPORTIONMENT OF INCOME (Part 2)

	a. WITHIN GEORGIA	b. EVERYWHERE (IF THIS FIGURE IS 0 SEE INSTRUCTIONS ON PAGE 2)	c. DO NOT ROUND COL. (A) / COL. (B) COMPUTE TO SIX DECIMALS	d. DO NOT ROUND GEORGIA FACTOR COMPUTE TO SIX DECIMALS
1. Total Property (Part 1 Line 9)			x 0.25	
2. Salaries, wages, commissions & compensation			x0.25	
3. Gross receipts from business			x0.50	
4. Georgia ratio (total column d)				

COMPUTATION OF GEORGIA NET INCOME

(ROUND TO NEAREST DOLLAR)

SCHEDULE 7

1. Net business income (Line 5, Schedule 1)	1.	
2. Income allocated everywhere (Attach Schedule)	2.	
3. Business income subject to apportionment (Line 1 less Line 2)	3.	
4. Georgia Ratio (Line 4, Part 2, Schedule 6)	4.	
5. Net business income apportioned to Georgia (Line 3 x Line 4)	5.	
6. Net income allocated to Georgia (Attach Schedule)	6.	
7. Total of Lines 5 and 6	7.	
8. Less net operating loss apportioned to GA. (Attach Schedule)	8.	
9. Georgia taxable income (Enter also on Line 7, Schedule 1)	9.	

COMPUTATION OF GEORGIA NET WORTH RATIO

(TO BE USED BY FOREIGN CORPS ONLY)

SCHEDULE 8

	A. WITHIN GEORGIA	B. TOTAL EVERYWHERE	C. GA. RATIO (A/B)
1. Total value of property owned (Total Assets From Fed. Balance Sheet)			
2. Gross receipts from business			
3. TOTALS (Line 1 plus Line 2)			
4. Georgia Ratio (divide Line 3a by 3b)			

COPY OF THE FEDERAL RETURN AND SUPPORTING SCHEDULES MUST BE ATTACHED, OTHERWISE THIS RETURN IS DEEMED INCOMPLETE. NO EXTENSION OF TIME FOR FILING WILL BE ALLOWED UNLESS COPY OF REQUEST FOR FEDERAL EXTENSION OR FORM IT-303 IS ATTACHED TO THIS RETURN.

MAKE CHECK PAYABLE TO: GEORGIA INCOME TAX DIVISION.

MAIL TO: GEORGIA INCOME TAX DIVISION, P.O. BOX 740397, ATLANTA, GEORGIA 30374-0397

GEORGIA PUBLIC REVENUE CODE SECTION 48-2-31 STIPULATES THAT TAXES SHALL BE PAID IN LAWFUL MONEY OF THE UNITED STATES
FREE OF ANY EXPENSE TO THE STATE OF GEORGIA

DECLARATION: I/We declare under the penalties of perjury that I/We have examined this return (including accompanying schedules and statements) and to the best of our knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, their declaration is based on all information of which they have any knowledge.

SIGNATURE OF OFFICER

SIGNATURE OF INDIVIDUAL OR FIRM PREPARING THE RETURN

TITLE

IDENTIFICATION OR SOCIAL SECURITY NUMBER